

Via Hand Delivered

September 27, 2006

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station, 2nd Floor
Boston, MA 02110

Re: KeySpan Energy Delivery New England – D.T.E. 06-54

Dear Ms. Cottrell:

Enclosed please find KeySpan Energy Delivery New England's responses to the Attorney General's Third Set of Information Requests.

If you have any questions regarding this matter, please do not hesitate to contact me.

Thank you.

Very truly yours,

Thomas P. O'Neill

TPO:ca
Enclosures

Cc: Carol M. Pieper, Hearing Officer (2)
Jamie Tosches, Assistant Attorney General
Andreas Thanos, Assistant Director of Gas Division
Cynthia Bradbury, Rate Analyst
Cheryl M. Kimball, Esq.